

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Hamilton Southeastern Schools (3005)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$52,268,567	\$56,919,965	\$58,885,400	\$59,221,010	3.2%	0.6%
Group Health Insurance	222	\$11,723,204	\$12,543,679	\$12,776,482	\$13,055,810	2.7%	2.2%
Non - Certified Salaries	120	\$4,396,110	\$5,312,834	\$5,250,814	\$5,422,560	5.4%	3.3%
Social Security Certified	212	\$3,788,555	\$4,134,554	\$4,277,602	\$4,298,054	3.2%	0.5%
Teacher Retirement Fund, After 7-1-95	216	\$3,112,127	\$3,449,594	\$3,643,171	\$3,731,540	4.6%	2.4%
Other Technology Hardware	746	\$798,634	\$1,912,965	\$1,789,277	\$3,080,468	40.1%	72.2%
Other Employee Benefits	241 - 290	\$2,123,061	\$2,460,917	\$2,586,170	\$2,773,534	6.9%	7.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,580,187	\$1,713,545	\$1,775,055	\$1,782,535	3.1%	0.4%
Connectivity	744	\$467,103	\$251,850	\$1,951,706	\$1,656,587	37.2%	-15.1%
Other Professional and Technical Services	319	\$498,100	\$860,558	\$910,514	\$1,141,655	23.0%	25.4%
Pre-2008 Object Code - Temporary Salaries	130	\$1,044,986	\$960,971	\$1,052,792	\$932,179	-2.8%	-11.5%
Public Employees Retirement Fund	214	\$399,925	\$547,582	\$617,611	\$668,033	13.7%	8.2%
Operational Supplies	611	\$733,535	\$710,343	\$535,323	\$551,741	-6.9%	3.1%
Content	747	\$437,351	\$563,803	\$751,353	\$490,183	2.9%	-34.8%
Social Security Noncertified	211	\$400,840	\$462,188	\$460,464	\$466,040	3.8%	1.2%
Transfer Tuition to Other School Corps Within State	561	\$2,025,117	\$424,387	\$427,043	\$279,250	-39.1%	-34.6%
Group Life Insurance	221	\$206,862	\$223,569	\$230,022	\$232,599	3.0%	1.1%
Textbooks	630	\$2,636,622	\$1,845,604	\$216,774	\$172,734	-49.4%	-20.3%
Travel	580	\$49,629	\$47,261	\$55,831	\$89,454	15.9%	60.2%
Other Purchased Services	593	\$67,962	\$75,411	\$72,620	\$73,167	1.9%	0.8%
Computer Hardware	741	\$20,446	\$0	\$16,881	\$40,411	18.6%	139.4%
Miscellaneous Objects	876 - 899	\$7,379	\$26,218	\$12,120	\$28,637	40.4%	136.3%
Instructional Programs Improvement Services	312	\$2,796	\$0	\$10,011	\$25,015	72.9%	149.9%
Equipment	730	\$18,372	\$2,439	\$40	\$17,450	-1.3%	43634.1%
Library Books	640	\$16,795	\$16,537	\$14,770	\$6,989	-19.7%	-52.7%
Professional Development	748	\$0	\$1,125	\$2,319	\$3,488	NA	50.4%
Other Supplies and Materials	615, 660 - 689	\$8,486	\$3,401	\$6,310	\$3,431	-20.3%	-45.6%
Wireless Equipment	743	\$7,402	\$37	\$0	\$1,606	-31.8%	NA
Telecommunications Equipment	745	\$54,546	\$41,373	\$11,264	\$1,571	-58.8%	-86.1%
Dues and Fees	810	\$904	\$1,550	\$1,727	\$1,100	5.0%	-36.3%
Periodicals	650	\$16,619	\$16,542	\$754	\$137	-69.9%	-81.8%
Student Academic Achievement Total		\$88,912,225	\$95,530,802	\$98,342,221	\$100,248,968	3.0%	1.9%
Student Instructional Support							
Certified Salaries	110	\$6,574,252	\$7,880,249	\$8,125,964	\$8,185,880	5.6%	0.7%
Non - Certified Salaries	120	\$3,044,475	\$3,561,368	\$3,628,407	\$3,680,446	4.9%	1.4%
Group Health Insurance	222	\$1,949,460	\$2,312,115	\$2,347,036	\$2,370,201	5.0%	1.0%
Social Security Certified	212	\$491,453	\$582,364	\$601,376	\$600,666	5.1%	-0.1%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Other Employee Benefits	241 - 290	\$353,075	\$442,776	\$473,950	\$513,422	9.8%	8.3%
Teacher Retirement Fund, After 7-1-95	216	\$385,026	\$455,864	\$471,634	\$473,073	5.3%	0.3%
Public Employees Retirement Fund	214	\$256,074	\$337,275	\$384,895	\$434,496	14.1%	12.9%
Social Security Noncertified	211	\$211,396	\$256,213	\$261,719	\$269,664	6.3%	3.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$198,972	\$234,958	\$243,535	\$244,698	5.3%	0.5%
Operational Supplies	611	\$271,151	\$267,943	\$247,654	\$158,191	-12.6%	-36.1%
Pre-2008 Object Code - Temporary Salaries	130	\$73,758	\$81,399	\$81,418	\$99,585	7.8%	22.3%
Group Life Insurance	221	\$36,455	\$39,055	\$36,278	\$40,927	2.9%	12.8%
Other Professional and Technical Services	319	\$15,764	\$14,901	\$17,517	\$18,935	4.7%	8.1%
Travel	580	\$6,299	\$9,874	\$7,265	\$7,687	5.1%	5.8%
Miscellaneous Objects	876 - 899	\$0	\$0	\$0	\$5,912	NA	NA
Other Supplies and Materials	615, 660 - 689	\$160	\$0	\$0	\$1,392	71.8%	NA
Student Instructional Support Total		\$13,867,770	\$16,476,355	\$16,928,647	\$17,105,174	5.4%	1.0%
Overhead and Operational							
Non - Certified Salaries	120	\$12,102,530	\$12,460,452	\$12,071,995	\$12,053,795	-0.1%	-0.2%
Food Purchases	614	\$3,868,242	\$4,206,024	\$4,075,987	\$4,364,778	3.1%	7.1%
Light and Power - Other Than Heating and Cooling	625	\$4,013,478	\$4,167,230	\$4,428,239	\$4,334,596	1.9%	-2.1%
Group Health Insurance	222	\$3,222,883	\$3,982,977	\$4,092,644	\$4,020,988	5.7%	-1.8%
Repairs and Maintenance Services	430	\$2,685,980	\$3,143,884	\$2,816,444	\$2,856,176	1.5%	1.4%
Vehicles	731	\$2,352,096	\$2,369,365	\$2,091,195	\$2,058,603	-3.3%	-1.6%
Operational Supplies	611	\$1,660,239	\$1,754,120	\$1,849,506	\$1,866,123	3.0%	0.9%
Other Professional and Technical Services	319	\$221,288	\$698,728	\$1,337,958	\$1,831,257	69.6%	36.9%
Public Employees Retirement Fund	214	\$1,083,129	\$1,214,685	\$1,324,139	\$1,434,209	7.3%	8.3%
Gasoline and Lubricants	613	\$1,363,771	\$1,534,481	\$1,720,104	\$1,375,681	0.2%	-20.0%
Social Security Noncertified	211	\$873,546	\$896,990	\$865,883	\$865,771	-0.2%	0.0%
Water and Sewage	411	\$798,191	\$803,888	\$812,593	\$831,868	1.0%	2.4%
Workers Compensation Insurance	225	\$584,422	\$508,314	\$563,260	\$630,034	1.9%	11.9%
Insurance	520	\$634,027	\$867,022	\$1,122,625	\$474,899	-7.0%	-57.7%
Certified Salaries	110	\$511,752	\$570,839	\$924,357	\$456,549	-2.8%	-50.6%
Telephone	531	\$235,543	\$177,286	\$237,993	\$416,744	15.3%	75.1%
Other Employee Benefits	241 - 290	\$317,022	\$353,882	\$383,959	\$377,125	4.4%	-1.8%
Board of Education Services	318	\$129,814	\$115,860	\$149,432	\$217,108	13.7%	45.3%
Pre-2008 Object Code - Temporary Salaries	130	\$250,023	\$224,388	\$249,120	\$212,944	-3.9%	-14.5%
Severance/Early Retirement Pay	213	\$669,940	\$308,977	\$266,720	\$137,421	-32.7%	-48.5%
Removal of Refuse and Garbage	412	\$116,225	\$125,430	\$127,629	\$125,788	2.0%	-1.4%
Equipment	730	\$98,766	\$84,866	\$79,200	\$88,863	-2.6%	12.2%
Tires and Repairs	612	\$60,885	\$94,989	\$84,125	\$77,174	6.1%	-8.3%
Social Security Certified	212	\$44,145	\$48,905	\$65,573	\$40,760	-2.0%	-37.8%

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Hamilton Southeastern Schools (3005)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Group Life Insurance	221	\$29,982	\$36,208	\$37,976	\$32,864	2.3%	-13.5%
Teacher Retirement Fund, After 7-1-95	216	\$23,347	\$27,574	\$50,160	\$32,278	8.4%	-35.6%
Miscellaneous Objects	876 - 899	\$55,241	\$165,156	\$60,416	\$18,307	-24.1%	-69.7%
Dues and Fees	810	\$15,255	\$16,964	\$11,489	\$16,448	1.9%	43.2%
Travel	580	\$24,507	\$20,763	\$18,550	\$14,868	-11.7%	-19.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$15,321	\$17,072	\$26,152	\$13,691	-2.8%	-47.6%
Bank Service Charges	871	\$27,281	\$42,861	\$34,681	\$11,355	-19.7%	-67.3%
Unemployment Insurance	230	\$72,488	\$39,773	\$32,107	\$7,760	-42.8%	-75.8%
Other Purchased Property Services	490 - 499	\$6,128	\$6,048	\$6,124	\$7,439	5.0%	21.5%
Official Bond Premiums	525	\$5,713	\$11,122	\$5,676	\$5,652	-0.3%	-0.4%
Student Transportation Services	510	\$0	\$1,803	\$127	\$5,553	NA	4269.2%
Advertising	540	\$8,796	\$5,196	\$6,937	\$2,533	-26.7%	-63.5%
Other Purchased Services	593	\$3,562	\$4,288	\$2,091	\$2,215	-11.2%	5.9%
Periodicals	650	\$1,083	\$805	\$318	\$341	-25.1%	7.2%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$96	\$0	NA	-100.0%
Terminal Leave	125	\$0	\$14,654	\$3,076	\$0	NA	-100.0%
Land and Easements	710	\$1,276	\$0	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$38,187,918	\$41,123,869	\$42,036,659	\$41,320,559	2.0%	-1.7%
Non Operational							
Buildings	720	\$39,407,656	\$37,073,793	\$37,333,257	\$29,510,372	-7.0%	-21.0%
Redemption of Principal	831	\$389,633	\$2,582,568	\$2,577,712	\$2,735,488	62.8%	6.1%
Other Professional and Technical Services	319	\$621,945	\$1,450,947	\$1,956,040	\$632,514	0.4%	-67.7%
Pre-2008 Object Code - Temporary Salaries	130	\$628,280	\$644,773	\$564,982	\$584,296	-1.8%	3.4%
Non - Certified Salaries	120	\$471,606	\$512,955	\$493,169	\$431,803	-2.2%	-12.4%
Equipment	730	\$429,595	\$484,597	\$351,030	\$275,174	-10.5%	-21.6%
Other Technology Hardware	746	\$724,357	\$487,118	\$22,688	\$100,446	-39.0%	342.7%
Group Health Insurance	222	\$95,098	\$103,588	\$100,526	\$87,599	-2.0%	-12.9%
Content	747	\$460,949	\$300,088	\$93,874	\$80,343	-35.4%	-14.4%
Connectivity	744	\$996,110	\$934,160	\$84,323	\$77,593	-47.2%	-8.0%
Public Employees Retirement Fund	214	\$60,715	\$73,222	\$77,334	\$75,798	5.7%	-2.0%
Social Security Noncertified	211	\$75,382	\$77,866	\$71,023	\$67,669	-2.7%	-4.7%
Rentals	440	\$72,353	\$47,309	\$63,866	\$38,019	-14.9%	-40.5%
Other Employee Benefits	241 - 290	\$18,942	\$23,993	\$22,556	\$21,035	2.7%	-6.7%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$5,675	\$0	\$10,893	NA	NA
Social Security Certified	212	\$6,745	\$8,515	\$7,788	\$7,942	4.2%	2.0%
Teacher Retirement Fund, After 7-1-95	216	\$5,876	\$7,899	\$7,770	\$7,331	5.7%	-5.7%
Professional Development	748	\$29,467	\$14,356	\$4,528	\$3,850	-39.9%	-15.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,741	\$3,611	\$3,484	\$3,334	5.0%	-4.3%

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Hamilton Southeastern Schools (3005)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Miscellaneous Objects	876 - 899	\$0	\$0	\$0	\$2,000	NA	NA
Seldom or Non-Recurring Purchases	873	\$5,293	\$7,097	\$13,784	\$189	-56.5%	-98.6%
Interest	832	\$37,542	\$0	\$0	\$0	-100.0%	NA
Other Supplies and Materials	615. 660 - 689	\$744	\$1,000	\$0	\$0	-100.0%	NA
Computer Hardware	741	\$397,114	\$154,123	\$58,198	\$0	-100.0%	-100.0%
Improvements Other Than Buildings	715	\$46,679	\$66,900	\$89,298	\$0	-100.0%	-100.0%
Operational Supplies	611	\$7,736	\$1,853	\$1,304	\$0	-100.0%	-100.0%
Telecommunications Equipment	745	\$205,297	\$24,625	\$292	\$0	-100.0%	-100.0%
Wireless Equipment	743	\$10,569	\$142,551	\$0	\$0	-100.0%	NA
Non Operational Total		\$45,208,421	\$45,235,183	\$43,998,824	\$34,753,689	-6.4%	-21.0%
Grand Total		\$186,176,334	\$198,366,209	\$201,306,351	\$193,428,389	1.0%	-3.9%